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PATENT
29936/39868

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Seung Cheol Lee et al.

Serial No.: 10/730,688

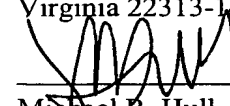
Filed: December 8, 2003

For: Method of Forming Tunnel Oxide
Film in Semiconductor Device

Group Art Unit: 2824

Examiner: Michael Lebentritt

) I hereby certify that this paper and the
) documents referred to as enclosed
) therewith are being deposited with the
) United States Postal Service as first
) class mail, postage prepaid, on
) **October 21, 2004**, in an envelope
) addressed to Commissioner for
) Patents, P.O. Box 1450, Alexandria,
) Virginia 22313-1450

) 
) Michael R. Hull

) Reg. No. 35,902

) Attorney for Applicants

**COMMENT ON STATEMENT OF REASONS FOR ALLOWANCE AND
AMENDMENT AFTER ALLOWANCE (37 CFR 1.312)**

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Commissioner:

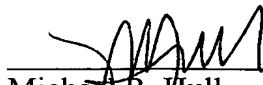
In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Respectfully submitted,

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October 21, 2004

By:


Michael R. Hull
Reg. No. 35,902